

Finance

FINANCIAL PROCEDURES FOR ACTIVITY ACCOUNTS

This regulation establishes implementation policies and procedures for the financial management of Rocky Mountain Region training programs. This includes the administration, operation, auditing, and reporting of those activities that require the financial management of Civil Air Patrol, government, or member funds. It specifically addresses the management of the activity checking accounts assigned to the DCS/Cadet Programs (DCS/CP) and DCS/Professional Development (DCS/PD).

1. Activities.

a. **DCS/PROFESSIONAL DEVELOPMENT (DCS/PD).** The DCS/PD is the overall manager of requisite training for Civil Air Patrol senior members in the Rocky Mountain Region. The training consists of, but is not limited to the following activities:

- (1) Region Staff College
- (2) Region Chaplains College
- (3) Region Search and Rescue Competition.

b. **DCS/CADET PROGRAMS (DCS/CP).** The DCS/CP is the overall manager of requisite training for Civil Air Patrol cadet members in the Rocky Mountain region. The training consists of, but is not limited to the following activities:

- (1) Region Cadet Leadership School
- (2) Region Cadet Competition

2. Bank Accounts. Activity funds will be deposited in a federally insured bank or savings institution. The account will require at least two signatures for withdrawal. A check register will be maintained for each account. All checks written and deposits made for the account will be entered in the check register.

a. **The Rocky Mountain Region Professional Development Account.** The DCS/PD is responsible for maintaining the checkbook for this bank account.

b. **The Rocky Mountain Region Cadet Programs Account.** The DCS/CP is responsible for maintaining the checkbook for this bank account.

3. Forms. The following forms will be used to record and report financial management of all Rocky Mountain Region activities and training courses that require funds management.

- a. **RMR Form 173, Activities Finance Record (Attachment 1 – 5).** To be used to record receipts and expenditures during a Rocky Mountain Region activity. A Microsoft Excel version of RMR Form 173/173a is also available for use which includes the RMR Form 173 .
- b. **RMR Form 173a, Activities Finance Report (Attachment 6).** The Activities Finance Report is used to summarize the totals of receipts and expenditures. It also provides a process for entering the beginning balance, adding receipts, subtracting expenses and providing a value that should agree with the checkbook balance. If the Microsoft Excel program is used the checkbook balance, at the bottom of the RMR Form 173a page, will equal the checkbook balance
- c. **RMR Form 174, Request For Reimbursement (Other than USAF Authorized Missions) (Attachment 7).** This form is used to submit reimbursement requests. Only expenditures in support of the immediate region activity are reimbursable. If the expenditure does not fall in the category of normal expenditure for the activity, justification is required in the justification section on the form. Failure to submit justification may result in delayed or denied reimbursement.
- d. **RMR Form 174a, Request For Expenditure (RFE) (Attachment 8).** This form is used to request early funding for materials or equipment for an activity, where the member is unable or unwilling to fund the expenditure. The requester will complete the RMR Form 174a after researching for the best price and vendor for the requested item. The responsible official will determine whether the expenditure is required. If approved, the responsible official will sign the RMR Form 174a in the local approval block and provide the requester with a check made out to the vendor or the requester in the amount requested.

4. Activity Checkbook Management. To ensure master checkbook integrity, the following procedure will be followed:

- a. The DCS/CP and the DCS/PD will retain their respective account master checkbook and the master check register at all times. Prior to an activity the respective DCS will obtain a clean check register and a sequence of checks sufficient for the duration of the activity.
- b. The DCS will determine the amount of funds, based on prior similar activities, necessary to provide proper funding for the activity. If additional funds are required at a later date, the DCS will provide the additional funds, but the request must be done in a timely manner.

Note: It is better to over fund than under fund.

- c. The DCS will make an entry in the master check register annotating the amount authorized as a debit (expenditure) reducing the amount of funds available. A notation of the issued check sequence should be included with this entry. The amount will be entered in the new activity check register as initial balance forward and entered as the beginning balance for the RMR Form 173a.
- d. At the end of the activity, the activity director will return the activity checkbook and check register to the DCS along with the RMR Form 173/173a and the activity report.

e. The DCS will enter the final checkbook balance, located at the bottom of the RMR Form 173a into the master checkbook check register and retain the activity checkbook as part of the activity report.

(1) If the balance, on the RMR Form 173a, is positive, the amount will be placed in the credit column.

(2) If the balance, on the RMR Form 173a, is negative it will be placed in the debit column.

(3) An annotation will be made that the entry is based on the activity checkbook balance.

5. Duties of DCS. The following procedure is applicable to both accounts:

a. The DCS will assign an activity director.

b. The DCS will turn over the activity checkbook and the RMR Form 173/173a, if established, to the activity director, as indicated above..

6. Duties of the Activity Director.

a. The activity director will assign an activity finance officer.

b. The activity director will provide the assigned activity finance officer with training on the use of the RMR Form 173/173a, the RMR Form 174, the RMR Form 174a, and/or the Microsoft Excel version of RMR 173/173a.

c. Prior to the activity, the activity director will ensure that the checkbook balance forward is sufficient to fund the activity. If the first receipts are received after the activity checkbook is turned over to the activity director the RMR Form 173/173a will be initiated by the activity director and the activity beginning balance will be entered on the RMR Form 173a.

d. If a petty cash fund is desired by the activity finance officer, the activity director will write a check to the activity finance officer, by name.

Note: In accordance with CAP regulations, no check will be written to "cash".

(1) The amount of the petty cash fund will be determined by the activity director and the activity finance officer.

(2) The activity director will make an entry in the expense record indicating that the check was written to the activity finance officer for petty cash and the amount will be placed in the "PETTY CASH" column of the RMR Form 173, with an annotation in the "DESCRIPTION OF OTHER RECEIPTS" column.

(3) Receipts are required for all petty cash expenditures.

(4) A petty cash folder will be established to control the reimbursement forms and receipts .

(5) When the petty cash fund becomes expended or partially expended, a check may be written to replenish the fund. Replenishment will be equal to the amount of the receipts in the petty cash fund folder. After replenishment the fund will be counted to detect any shortages, which may have occurred.

(6) Petty cash expenditures will be entered on the expenditure page of the RMR Form 173 either separately or as a combined entry. The receipts for expenditures will be combined in expense categories and distributed in the proper columns in the expense record.

(7) At the end of the activity, the remaining cash will be deposited and added as a negative to the "PETTY CASH" column, on page 2, of the RMR Form 173, with an annotation in the "DESCRIPTION OF OTHER RECEIPTS" column. Any unreimbursed receipts in the fund will be recorded as described above in paragraph (6) and added as a negative to petty cash as described above in paragraph (7).

e. The activity director will turn over the activity checkbook, check register, and the RMR Form 173/173a, if established, to the activity finance officer.

f. It is the activity director's responsibility to monitor the financial record, throughout the activity, to ensure accurate accounting in accordance with this plan.

g. The activity director will review the activity financial record and reconcile the checkbook before returning it to the DCS.

h. The activity director will report any errors, between the beginning balance, the activity record, and the ending balance in the checkbook to the DCS. Any discrepancy will be noted in the activity final report.

7. Financial Management Process. Whoever has the responsibility of the activity check book will follow the following process.

a. The recipient of any funds received for the activity will enter the payer and the amount received in the RECEIPTS section of the RMR Form 173, applying the amount to one or more columns. A written receipt may be issued, if requested, in the name of the member for all monies received, except that a receipt **MUST** be issued for any cash received. All funds received will be deposited in the applicable bank account. The deposit will include all funds received since the previous deposit. A deposit annotation will be entered on the RMR Form 173 (Attachment 8). All funds will be deposited intact. **Under no circumstances** will cash be deducted from the deposit. It is not required that each receipt is entered in the check register. The RMR Form 173 will be sufficient detail for support of the deposit. Only one entry is required for the deposit

b. All expenditures will be supported by a receipt. All expenditures reimbursed to staff members will be supported by a receipt attached to an RMR Form 174. The expenditures will be entered in the EXPENDITURES section of the RMR Form 173, applying the amount to one or more column.

8. Activity Finance Officer.

a. At the completion of the activity the activity finance officer will total all columns on the RMR Form 173, or provide the Microsoft Excel version of RMR Form 173/173a if used. The record and the checkbook are then returned to the activity director.

b. If the Microsoft Excel version of RMR Form 173 and Form 173a are used during the activity, periodic backups of the data files will be accomplished to ensure responsible archiving of records and preservation of data integrity. It is highly recommended that the data be downloaded to a floppy disk.

c. At the end of the activity, the activity finance officer will turn all financial data over to the activity director.

9. Finalizing the Funds Validation.

a. The activity director will validate the process and attach the financial documents to the activity report submitted to the DCS who has overall responsibility for the activity.

b. The DCS responsible for the activity, after review, will turn the financial data over to the region director of finance and attach a copy to the activity report.

c. The director of finance will review the activity report for errors. If errors are found, the director of finance will consult with the activity DCS and director to correct the problem. Inaccurate and flawed financial reports will be reported to the region commander immediately.

LYNDA C. ROBINSON, Colonel, CAP
RMR Commander

Norman G. Kholos

NORMAN G. KHOLOS, Colonel, CAP
RMR Vice Commander East

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RECEIPTS RECORD

Name of Activity: Rocky Mountain Region Staff College Inclusive Dates: 07/12/2002 - 07/23/2002

#	DATE	FROM WHOM RECEIVED	AMOUNT RECEIVED	MEMBERSHIP DUES	ATTENDEES	DOR	FROM NAT'L HQS	FROM OTHER CAP. UNITS	SENIOR ACTIVITIES
1	1-Jul-02	James Doe	45.00		45.00				
2	1-Jul-02	Bill Smith	45.00		45.00				
3	2-Jul-02	Jane Palmer	45.00		45.00				
4	3-Jul-02	Henry Hiden	45.00		45.00				
5		Deposit 07/03/02 \$180.00	0.00						
6	4-Jul-02	Assigned to Petty Cash	0.00						
7			0.00						
8			0.00						
9			0.00						
10			0.00						
11			0.00						
12			0.00						
13			0.00						
14			0.00						
15			0.00						
16			0.00						
17			0.00						
18			0.00						
19			0.00						
20			0.00						
21			0.00						
22			0.00						
23			0.00						
24			0.00						
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27			0.00						
28			0.00						
29			0.00						
30			0.00						
31			0.00						
32			0.00						
33			0.00						
34			0.00						
35			0.00						
36			0.00						
37			0.00						
TOTAL RECEIPTS			180.00	0.00	180.00	0.00	0.00	0.00	0.00

ACTIVITY FINANCIAL RECORD

RMR FORM 173 Dec 2001

RECEIPTS RECORD

CADET		FLIGHT		OTHER		MAT & SUP		PETTY		DESCRIPTION OF	
ACTIVITIES		ACTIVITIES		RECEIPTS		SALES		CASH		OTHER RECEIPTS	
1											
2											
3											
4											
5											
6								\$250.00	Petty Cash		
7											
8											
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34											
35											
36											
37											
0.00		0.00		0.00		0.00		250.00		ACTIVITY FINANCIAL RECORD	

EXPENDITURES RECORD

#	DATE	TO THE ORDER OF	CHECK NUMBER	CHECK AMOUNT	OFFICE SUPPLIES	MATERIALS & SUPPLIES	TELEPHONE	POSTAGE & SHIPPING	FACILITIES EXPENSES
1	7/2/01	Misc Supplies	2001	37.58	25.00	12.56		34.00	
2	7/3/01	USPS - Mailing to all attendees	2002	34.00					
3	7/15/01	Reimbursement to Jane Doe from Petty Cash for misc supplies		67.44	10.25	27.60			
4				0.00					
5				0.00					
6				0.00					
7				0.00					
8				0.00					
9				0.00					
10				0.00					
11				0.00					
12				0.00					
13				0.00					
14				0.00					
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26				0.00					
27				0.00					
28				0.00					
29				0.00					
30				0.00					
31				0.00					
32				0.00					
33				0.00					
34				0.00					
35				0.00					
36				0.00					
37				0.00					
				139.00	35.25	40.06		34.00	0.00

ACTIVITY FINANCIAL RECORD

EXPENDITURES RECORD

Page 4

	VEHICLE OPS & MAINTENANCE	PRINTING & PUBLICATIONS	CADRET ACTIVITIES	SENIOR ACTIVITIES	AWARDS	BOOKSTORE PURCHASES	PAYMENTS TO NATL. HOS	PAYMENTS TO OTHER CAP UNITS	PUBLIC RELATIONS & PUBLICITY
1									
2									
3		12.45							
4									
5									
6									
7									
8									
9									
10									
11									
12									
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34									
35									
36									
37	0.00	12.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00

ACTIVITY FINANCIAL RECORD

EXPENDITURES RECORD

Page 5

EXPENDITURES RECORD		DESCRIPTION OF MISC EXPENSE	
4	MISC EXPENSE		
1			
2			
3	17.24	Bottled Water and Ice	
4			
5			
6			
7			
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35			
36			
37	17.24		

ACTIVITY FINANCIAL RECORD

RMR FORM 173 Dec 2001

ROCKY MOUNTAIN REGION - CIVIL AIR PATROL - ACTIVITY FINANCIAL REPORT			
Activity Name:	Rocky Mountain Region Staff College	Inclusive Dates:	07/12/2002 - 07/23/2002
Beginning Balance:	\$1,500.00		
ADD: RECEIPT			
Membership Dues	\$0.00	Office Supplies	35.25
Attendees	\$180.00	Materials and Supplies	40.00
DDR	\$0.00	Telephone	0.00
From National Hq	\$0.00	Postage and Shipping	34.00
From Other CAP Units	\$0.00	Facility Expenses	0.00
Senior Activities	\$0.00	Vehicle Ops and Maint	0.00
Cadet Activities	\$0.00	Printing and Publications	12.45
Trip Activities	\$0.00	Cadet Activities	0.00
Other Receipts	\$0.00	Senior Activities	0.00
Material & Supplies Sales	\$0.00	Awards	0.00
Petty Cash	\$250.00	Bookstore Purchases	0.00
		Payments to NHQ	0.00
		Payments to Other CAP Units	0.00
		Public Relations and Publicity	0.00
		Misc Expense	17.24
TOTAL RECEIPTS		TOTAL EXPENSES	130.00
	\$430.00		
		Current Checkbook Balance: (Beginning Balance + Receipts - Expenses)	\$1,791.00

If funds are held in a bank, include a photocopy of the final bank statement

Name and Grade of Activity Finance Officer
Submitted by (Project Officer/Activity Director)
PO/AD Signature

Date

**ROCKY MOUNTAIN REGION
REQUEST FOR REIMBURSEMENT**
(Other than USAF authorized missions)

**TO BE SUBMITTED WITHIN 60 DAYS OF THE DATE THE EXPENSE WAS INCURRED.
OLDER REQUESTS REQUIRE SPECIAL APPROVAL OF THE FINANCE COMMITTEE.**

I request reimbursement for the following expenses I incurred while performing Civil Air Patrol duties. These expenses were authorized by appropriate authority and were necessary to carry out the mission of CAP.

DATE OF EXPENSE	EXPENSES/REMARKS	AMOUNT
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
TOTAL		_____

Copies of all receipts or statement of expenses when submitted without receipts are attached.

Use space below for justification of special expense.

Not required for normal office or postage expense.

☐ Please put check in my box

☐ Please send check to the following address:

_____ NAME OF REQUESTER	_____ PHONE NUMBER	_____ ALTERNATE PHONE
_____ STREET ADDRESS	_____ CITY	_____ STATE _____ ZIP
_____ SIGNATURE OF REQUESTER	_____ DATE SIGNED	
_____ NAME, GRADE, TITLE OF APPROVING AUTHORITY	_____ SIGNATURE	_____ DATE

**ROCKY MOUNTAIN REGION
REQUEST FOR EXPENDITURE (RFE)**_____
DATE OF REQUEST**VENDOR INFORMATION**_____
VENDOR NAME_____
MAKE CHECK PAYABLE TO_____
ADDRESS_____
AMOUNT_____
CITY/STATE/ZIP**PURPOSE OF EXPENDITURE**

APPROVAL_____
REQUESTED BY_____
LOCAL APPROVAL_____
DATE FUNDS WILL BE NEEDED_____
DATE APPROVED

Submit RFE to Director of Finance for expenditures not less than 20 days before required disbursement. Requests in excess of \$250 require approval by Region Finance Committee.